G. R. S. IX-5]

Previous references.
G7 70-1246: 9412, 8 July 1913.
4/14-13 & 20829/13 Nov. 1914.
8-13 & 917-8-7 June 1914.
4/194-14 546, 13 June 1908

Later references.

1915

(617)

File No. 12-15

Serial Nos. 10, 11, 13, 38, 41, 42 & 42(a)

GENERAL AND REVENUE SECRETARIAT.

180

Serial Nos. 7

Part B for February 1918

SUBJECT.

Establishment of the Comptroller's office and P. W. & Ry. Branch.

47 The Comptroller, P. W. & Railway Branch.
No. H 1020 of 18. 8. 1916.

Sanctions the continuance of the cashier for another year and states that the question of his confirmation and of giving an assistant to him will be considered after the inspection of the Comptroller's office is over.

W D 88—GPB—50,000—24-7-16

(For disposal at a meeting)

No. C.419.

13.5.1916.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause x of the Schedule).

Proposals for the revision of the establishment of the Comptroller's Office, P.W. & Railway Branches.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

Dr M. Narasinga Rao

12th May 1916

Secretary to Government.

Extraordinary Member of Council.

4/16.5.16 **First Member of Council.**

13-5-16 **Second Member of Council.** 15/5/16 dec 1671

WD 2012—GPB—1 000—9·2·16

G. R. S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(G.7-)

NOTES.

File No. 1-15

FILE HEADING.

Establishment of the Comptroller's office, P.W & Ry Br.

From

The Comptroller to Government, P.W & Ry Br.

No. 2508 / E 544 Dated 28-9-15 Received 29-9-15

Diary No. 946 | Enclos. 1 & 1 att. Spare Copies. | Serial No. 10

BRIEF ABSTRACT OF LETTER.

Submits proposals for adding to the establt of the P.W. Branch, involving an additional expenditure of Rs 500. p.m.

NOTES AND ORDERS.

From the same Officer.

no 2581 / E 549 dt 29.9.15

Submits proposals for strengthening the Accounts Staff of the P.W. Divisional Offices at

NOTES—First Sheet.

GPB—20,000—8-8-14

General and Revenue Secretariat. | C.J.T File No. 12 of 1915.

Serial No.	
	an additional cost of Rs 515 p.m
13	From the same officer no $\frac{2580}{E.550}$ dt 29.9.15 Submits proposals for revising the rates of pay of the Accants Estabt employed (i) in the P.W. Branch and (ii) in the P.W. Divisional offices at an aggregate additional cost of Rs. 944 p.m.
	In the case of Serial nos 10 & 11 Proposition Statements in the usual form have not been received. The Comptroller has sent only tabular statements showing the increased estabt proposed.
	2. In the case of Serial 13, a Proposition Statement has been sent.
	3. Orders are solicited as to whether Proposition Statements are not necessary in the two cases referred to. A consolidated Propn Statt embodying the proposals contained in all the three communications will perhaps be more useful. Such a Statement was sent by the Comptroller when the P.W. Accants Estabt was reorganised on the last occasion.
	4. Submitted for orders. Additional cost entailed by proposals contained in Sl. no. 10

NOTE—Contn. sheet.

GPB—20,000—30-6-15

9464 927- 1003

General and Revenue Secretariat. | C. & File No. 12 of 1915.

Serial No.

is proposed to be met by making provision in the Gen' Reapp" Statt to be subd to Govt in Dec' next. The other two letters are silent as to the source. Perhaps the remarks in the former case also apply to them.

ASR 8/10/15

5. All the three references have been sent by the Comp" on the same day. It is perhaps more convenient to deal with them in the form in which they have come up as the proposal for revising pay of existing Estt has been separated from proposals for entertaining new establishment. The basis of Scale of Estt is given in one of the references. I do not think it is necessary to insist on this Scale being shown in the Memo also. Please work up early. ~~Compare Rubrik~~

Re. 17.10.15

6. The proposals of the Comptroller contained in the 3 communications referred to are for;-

I. Adding to the strength of the Central Office;

II. — do — of the Divisional Offices; &

III. Revising the pay of the existing establt in the Central Office and in the Divns;

and they are summarised in the following statements :-

NOTE—Contn. sheet.

GPB—20,000—30-6-15

F. R. S. 12]

General and Revenue Secretariat. G.7 File No. 4 of 1915.

Paper under Displ I.

Serial No.	Additional hands asked for.	Cost involved.	Necessity.	Remarks.
	I. Central Office:			
	1 3rd grade Accountant on 75-5-100	94	To Supervise the new General Section to be formed as required by the P.W. Code	75-5-100. 1 on 50-4-70.
	1 4th " " 50-4-70.	65		
	6 clerks on Rs 25	150	For doing the miscellaneous work of the 6 Sections including the one to be newly formed	3 on 25 1 on 30 1 on 40.
	4 Accts clerks on Rs 50 " 40 " 30 " 25	145	For coping with the increased work in 'Correspondence', 'Account Audit' & 'Estabt Audit' Secs due to reorganisation of Karaimai Dept.	
	1 Accts Clerk on Rs 40.	40	For assisting the Cashier & compiling the Comptroller's Auxiliary Accts.	1 additional req^d on 25. The present cashier's term expires on 1.7.16. Both the 2 the assistant are proposed to be made permanent.
	1 3rd grade Accountant on 75-5-100.	94	For being in charge of the new group to be formed for Account-Audit	X This is proposed to be temporary till the C.R. works continue.
		588		
	II. Divisional Offices:			
	4 Accts clerks on Rs 50.	200	For coping with increased work in the Divl Offices due to the expansion of the activities of the Dept & the introduction of new system of accounting.	X Note - An alternative proposal is also made, which deviates the necessity for the increased expenditure; vide para 7 infra.
	5 " 40.	200		
	3 " 30.	90		
	1 " 25	25		
		515		

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S. 12]

General and Revenue Secretariat. G.7 File No. 12 of 1915.

Serial No.

Paper under Type III.

III Revision of Pay of the Existing Staff [Central office & Divl Offices]

	Present Scale.	Proposed Scale.	Grounds for revision.
1	Permanent:	Permanent:	Pay selected to be altered number in Last Grade may be revised.
3	1 Accountant 140-10-200.	2 Accountant 150-10-200.	(i) Pay of existing 4th grade is inadequate for attracting proper men for the charge of Divisions. Pay of last grade in Bor India is 80-7-150.
6	2 —do— 105-5-130	5 —do— 100-8-140.	
6	5 —do— 75-5-100.	9 —do— 70-5-95.	
	8 —do— 50-4-70.		(ii) The number in diff grades is not suited either for providing for the responsible charge of Divisions or for permitting a reasonable flow of promotion.
			(iii) The large no. in the 3rd grade due to the raising of the pay of the 4th grade renders readjustment necessary.
3. 5.	5 Accounts clerks 30-3-45	5 Accounts clerks 50-4-70	3 on 50, 8 on 30-3-45, 8 on 30-7-m25, 2 on 20. (i) Competent recruits cannot be had for the existing Scale of pay.
	11 —do— 30.	5 — do — 50.	
	10 — do — 25	5 — do — 40.	(ii) Men of higher qualifications have to be attracted, as Accounts clerks of Division have to do much original work & as selections for Accountants will be from the list of Accounts clerks.
	2 — do — 20.	6 — do — 35.	
		5 — do — 30.	
		2 — do — 25.	
			(iii) Proposed rates provide for starting men at the pay they deserve & for easy flow of promotion from class to class.
			(iv) The five places on 50-4-70 are provided for Accts. Clerks with long & useful service, but not sufficiently qualified to be Accountants. Also as a training ground for Graduates.
	Temporary:		
2	1 Accountant 140-10-200.	1 Accountant 150-10-200.	Present Scale may remain same as in the case of permanent establt.
	2 " 105-5-130.	2 — do — 100-8-140.	
5	5 " 75-5-100.	13 — do — 70-5-95.	
8	8 " 50-4-70.		
	4 Accounts clerks 30-3-45	7 Accounts clerks 40	Proposal may be sd.
	3 —do— 40.	6 —do— 35	
	6 —do— 35	17 —do— 30.	
	17 —do— 30.		

NOTE—Contn. sheet.

Additional cost involved = 944 p.m.

GPB—70.000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 12 of 1915.

Serial No.

7. As an alternative to increase of hands for the Divisional Offices, the Comptroller proposes the transfer of the clerks of the Sub-Divn Offices to the Divisn Offices and thinks that this measure will conduce to the better working of the latter. The Superintending Engineer, Southern Circle is in favor of the Superintending Engineer, Northern Circle, against, the proposal. If the alternative is accepted, the additional cost proposed viz Rs 515 p.m. will become unnecessary. The Comptroller however states that in case the introduction of this procedure in all the Divisns is considered inexpedient, it maybe tried in the Bangalore Division for one year and that pending the success or otherwise of the trial, the additns proposed maybe allowed temporarily for the other Divisns. The Secretary P.W.D may perhaps be consulted in the matter.

Para 5 of Paper under Disposal II

Para 6 of do

8. For the last grade of Accountants the pay of 70-5-95 is proposed, the existing pay of the 3rd grade being 75-5-100. The altered Scale is perhaps proposed to obviate the necessity of coming upto Govt for sanction in each case of appointment or promotion as Accountant. It may however be mentioned that the same proposal was made by the Comptroller for the Civil Branch when its establt was last revised (1913)

The file is put up with the Civil Branch Revision file

Has been to Finance Com.

NOTE—Contn. sheet.

9468/987 1003

G. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 12 of 1915.

Serial No.

end that the proposal was negatived.

9. The revision of the scale of pay of the several grades of Accountants proposed by the Comptroller seems to be confined to the existing Staff. It is not clear if the pay of the three additional Accountants proposed for the Central office should not also be on the new scale for the sake of uniformity.

10. The total additional cost involved comes to Rs 2047 p.m or Rs 24,564 per annum.

588
575
944
2047

11. The following are the proposals separately made by the Comptroller since 1.7.1915 for adding to the establt of the P.W. Branch:—

(i) Adding 4 hands on 40, 2(35) & 30, consequent on the decentralisation of accounts in the Electrical Dept. — the file is before the Dewan.

(ii) One Accounts clerk on Rs 30 to the newly formed Irrigation Division — Sanctioned in G.O no. 72590-1/5712 75-23 dt 10.12.15

(iii) Three hands on 30, 35 & 40 for checking the transactions & Stock & Tools and Plant — the file is before the Dewan. (Since rejected & limited to one)

(iv) One Accounts clerk on Rs 30 for the newly formed Workshop Range. — do — (Since sanctioned)

1 Rejected with the Cost
2. P.W. allowance
2. P.W. allowance has not been sanctioned

12. Page 77 of the Madras Civil Budget Estimates for 1915-16 gives the Establt for P.W. Accounts work ~~received and audited~~ ~~and~~ ~~disbursing~~

R.S.R

NOTE—Contn. sheet.

Sued
Appd 17/12

A. R. S. 12]

General and Revenue Secretariat. | G. 7 File No. 12 of 1915.

Serial No.

13. The proposals of the Comptroller are summarised in para 6 above; and remarks as noted below may be made regarding them:--

I. Central Office.

14. It would perhaps be enough if for the new 'General Section' only one Accountant on Rs. 75-5-100 is sanctioned, as he can be expected to supervise all the items of work referred to in para 1 of the Comptroller's letter No. 2508/544 dated 28th September 1915, instead of two Accountants one on 75-5-100 and the other on Rs. 50-4-70 asked for by Comptroller.

Paper under disp I.

15. Against the 6 clerks on Rs. 25 for Miscellaneous work, and 4 accounts clerks on varying rates of pay for Marahmat work, proposed by the Comptroller, it would perhaps be enough if four or five clerks on 25 to 40 (Vide margin) are sanctioned, as (1) the Miscellaneous work should be got through by the existing hands in the respective sections, and (2) the normal Public Works allotment has not been increased and so increase in work cannot be much, though the Marahmat Department has been reorganised and audit of bills introduced.

3 on 25
1 on 30
1 on 40

Regarding

NOTE—Contn. sheet.

GPB—20,000—30-6-15

F. R. S. 12]

General and Revenue Secretariat. | G.Y. File No. 12 of 1915.

Serial No.

16. Regarding the proposal to confirm the Cashier on his present pay, Viz, Rs.50, and to appoint an accounts clerk on Rs.40 to assist him, it is to be said that the need for the additional hand is not quite clear as most of the transactions carried out by the Cashier will be by cheques for large amounts. There may be a temporary addition of work just now, but this is not likely to continue, and an extra permanent appointment does not seem to be required. It would perhaps be sufficient to make the cashier permanent, and if absolutely necessary, a clerk on Rs. 25 may be given temporarily to assist him.

17. As regards the additional accountant of 3rd grade required for Cauvery Reservoir works, it may be pointed out that the works have been in existence for some years past and that the accounts work relating thereto has been got through with the existing hands. The additional accountant asked for does not therefore seem to be indispensable.

II. Divisional Offices.

18 The Public Works Department is in the habit of entertaining temporary hands whenever necessary. So long as this practice continues it is not clear if it is necessary to

NOTE—Contn. sheet.

GPB—20,000—30-6-15

give

F. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 12 of 1915.

Serial No.

give additional hands as proposed, especially as the normal Public Works grant remains --- practically unaltered.

19. Further it does not seem expedient to sanction the additional hands now, in view of the alternative proposal of the Comptroller, viz. to transfer hands from the Sub Divisions to the Executive Engineers Offices. The experiment suggested may be tried for some time in the Bangalore Division and the result --- watched, the establishment of the other Divisions remaining as at present during the period. This will not cause any inconvenience as temporary hands can be ~~sanctioned~~ entertained wherever required.

Para 5 of Paper under Displ. II

III. Revision of Pay. P E R M A N E N T.

Accountants.

20. The existing scale of pay of accountants does not appear to be inadequate. It is --- stated that the pay of the last grade in --- Madras is 80-7-150, but this argument loses its force when it is considered that the pay of the first grade there is Rs. 400. As the --- maximum here is only Rs. 200 the pay of the --- last grade, viz., 50-4-70 is not inadequate.

21. To provide for easy flow of promotion, however, the number in the several grades may be rearranged giving more men for higher --- grades

NOTE—Contn. sheet.

GPB—20,000—30-6-15

Serial No.

grades somewhat as follows:--

1st grade 1

2nd " 3

3rd " 5

4th " 6

Accounts Clerks.

22. The existing rates of pay are not low as compared with these in other offices. Some of the places may however be on a fixed pay ~~pt~~ of Rs.50, so as to serve as an intermediate stage between 30-3-45 and 50-4-70, and the number of appointments on the different rates of pay revised so as to have more men on higher pay -- somewhat as follows:--

3 on 50

8 " 30-3-45

8 " 30

7 " 25

2 " 20

T E M P O R A R Y.

Accountants.

23. The scale may remain as it is, for reasons mentioned under "Permanent Accountants". Since the places are temporary the numbers in the several grades may also remain as they are.

Accounts Clerks.

24. The redistribution of hands on the several rates

NOTE—Contn. sheet.

GPB—20,000—30-6-15

H. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 12 of 1915.

Serial No.

rates of pay proposed may be sanctioned, as no extra cost is involved.

25. The total extra cost as per suggestions above will be Rs. 462 p.m. against Rs. 2047 p.m proposed by Comptroller.

(Sd) [illegible] 28.3.16.

26

Council Matter

A tabular Statement of proposals & my views is submitted for favour of consideration & orders.

ASR

Dewan) Dewan 29/4

5787
25.4.16

27. It will probably be necessary to make a few temporary appointments till the larger question of the decentralization of the work of the Comptroller's Office, which I understand is at present engaging the attention of the Finance Committee, is finally settled.

28. Please circulate and bring up before a meeting.

29. C.S. 4-5-16. RB

30.

Information called for Separately 20/5

I should like information as regards the new group & new system of accounting & the new checks to be formed. When are these Changes to come into force? If not under the General Instructions of 1-04, if the Comptroller's Office - can be taken

NOTE—Contn. sheet.

G. R. S. 121

General and Revenue Secretariat.

G.7 File No. 12 of 1915.

Serial No.

Rep- circ / all + in calc ch branches - simultaneously

W/7/6/16

W 16.6

31

To Comptroller PW RR/BV No 7E 5947 d 23.5.16

38

Duplicate chain required above is called for separately by Comml Secy.

W 20/6

32

Subsequent to the Dewan's Note & the First Member's Note above, the Council decided that the question of revising the Establishment of the Comptroller's office might stand over until it had been inspected by an outside officer & that in the meanwhile the lump sum grant might be raised from two to three thousand.

33 The additional information required by the First Member will be collected.

34 May not orders on this file be also deferred until the inspection referred to above is made.

Dewan 1/6

847 2.6.16.

Second member, First member please

35 No objection

6/6/16

139 6.6.

36 I have no objn.

7.6.16

6577 10.6.16

37 I agree with the Member in Council

3.7.16

38

A.S II Secy

39. draft by

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | G. & File No. 12 of 191 5.

Serial No.	
40	Draft to Comptroller filed Asst 10/7 (Resart) 10.7.16
	14/7
41	To The Comptroller P.W. & Ry Branch No. E 395 of 15.7.16 States that the question of pension will be taken up soon after the Contemplated inspection by an outside auditor is made.
42	From The Comptroller, P.W. & Ry Br. No 457/E-139 of 15.7.16 Furnishes further information called for in this office no E 5947 of 23.5.16 regarding the formation of new sections in this office & the improved System of accounting newly introduced. Also invites reference to para 5 of his letter of 29.9.15 regarding the Continuance of the Cashier whose term expires on 31.7.16 & requests that for reasons therein explained Sanction may be accorded to the Continuance of the Cashier as a permanent measure & also to the entertainment of the additional hand applied for to assist him

NOTE—Contn. sheet.

GPB —70,000—17-12-15

1003 H663

G. R. S. 12]

General and Revenue Secretariat.

G.7 File No. 12 of 1915.

Serial No.

42. Information given in para 1&3 of the Comptroller's letter was called for, as per 1st Member's order in para 30, supra.

43. Orders are solicited regarding the proposals made in para 2 of the letter, viz:

(i) to confirm the cashier, Sanchaned for 3 years in G.O. no. 7629 Dy 31-7-13 G 7701212 on a pay of Rs 50 p.m. The period expires on 31-7-16

(ii) to appoint an assistant to the Cashier on a pay of Rs 40. p.m.

Subd. Asst 24/7 44

A draft extending the period of the cashier by one year and stating that the other questions will be taken up after the Constitution Outside inspection may be put up.

22.7.16

45. Draft G.O. subd. Asst 24/7

Fl (Ka 7)

24.7.16

It is not clear under what list the case falls. I seems to be applicable. I

542 26-7-16

Dewan) 25/7

Draft approved by Dewan.

15.8.16

Done above 15/8

To the Comptroller P.W.D. Dy No. 7E 1020 Dy 18/8/16

Sanctions the continuance of the cashier for another year & states that the question of his confirmation &

42(a)

NOTE—Contn. sheet.

GPB—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat.	97 File No.	12 of 1915.

Serial No.	
	giving an assistant Dhirs will be considered ~~decided~~ after the inspection of the Comptroller's office is over.
	By [illegible] with the [illegible] Vide [illegible] [illegible] [illegible]

11/29/9 Jy Fw A802 2508

17

P. W. Serial No. 114] No. E. 544

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Enclosure – 1 Statement.

Dated Bangalore, the 28th September *191*5.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

DIARY NO. 996
1916
SECTION Q-7
FILE NO. 12-15
SERIAL NO. 10

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

D. M. Narasinga Rao, Esq., B. A., B. L.,
Secretary to the Government of Mysore,
G e n e r a l Department.

Sir,

The Public Works and Railway Branch of my Office consists of the following Sections:-

(1) Establishment.
(2) Accounts-Audit -- 3 Sections.
(3) Booking and Budget.

Under the Public Works Department Code, there should be a regularly organised sixth section called the General for dealing with the following items of work:-

1. Registering.
2. Copying.
3. Despatching.
4. Recording.
5. Custody and destruction of records.
6. Accounting of stationery.
7. Custody and accounting of cheque and receipt books for supply to the whole Department.

8.

8. Keeping up-to-date the Codes, Manuals, Regulations and Form Books in use in the office and custody of forms.

9. Distribution of work among menials and supervision of such work.

10. Keeping accounts of office furniture etc.,

11. Work relating to the Office Establishment consisting of 85 hands namely:-

(a) Preparing Salary and Travelling Allowance Bills and Journals and Stage Lists.

(b) Keeping of the service and premium receipt book of 85 hands.

(c) The entertainment of fresh hands, grant of promotion or increments or leave to the members of the Establishment.

12. Work relating to the Accounts Staff employed in Divisional Offices namely, that relating to their entertainment, postings, transfers, promotions, leave etc.,

13. Maintenance of the Gradation List of the whole Accounts Department Establishment.

14. Maintenance of the personal files of all the members of the Accounts Department Establishment.

2. Of the above list, item No:2 has been temporarily added to the Record Section of the Civil Branch and for want of a Superintendent, the work is being supervised by a clerk on Rs.50/-.

Items 1, 3, 4, 5, 8, 9 and 10 are looked after by the Superintendent of the Budget and Booking Section.

Items 7, 11, 12, 13 and 14 are supervised by the Superintendent of the Establishment Section. The existing arrangement is very unsatisfactory. Work to be done in one Section and under one Superintendent is divided among three persons. For want of a qualified Superintendent, the copying work which is very heavy is not being done as well as it should be. The

legitimate

legitimate work of the Budget and Booking and Establishment Sections is being interfered with by the addition of the duties now imposed on them. The arrangement of entrusting to the Establishment Section, the items of work enumerated above is also wrong in principle, as this Section is required to audit arrangements and claims which it has itself proposed or preferred. The constitution of a regular General Section for dealing with all the items of work enumerated above is necessary and for the subordinate supervision of the Section, I request that an Accountant of the third grade on Rs.75-5-100 may be sanctioned. The work relating to the Establishment of this office and the Department (vide items 11 to 14 above) is heavy and important and for being in direct charge of it, a fourth grade Accountant on Rs.50-4-70 is also necessary.

3. It has been found necessary to attach to each Section — there are five sections now excluding the sixth General Section proposed above,-- a miscellaneous clerk for attending to the sectional diaries and draft registers, the custody of records of the sections not due for transfer to the old records, the reference codes and books of the sections, the preparation of periodical outstanding lists of 'from' and 'to' communications etc., Under the existing arrangement, these items of work are not and cannot be entrusted to any particular member of the section, as all are otherwise fully occupied. The work is being done in rotation by the different members of each section and the arrangement has not proved -- satisfactory. The need for allowing a separate hand for attending to these items of work is great and I request that six hands on Rs.25/- each may kindly be sanctioned for this purpose.

4. Owing to audit of bills, the objections relating to them have very largely increased and the Audit Notes now issued are double the length of previous Audit Notes. The reorganisation of the Marahmat Department has imposed more work on the Correspondence, Account-Audit and Establishment-Audit Sections. The Correspondence Section requires at least 2 hands to cope with the increased work. There is at present only one Auditor for the audit of the 8 Marahmat accounts and in view of the large expansion of the programme of these works, the addition of one more Auditor is immediately necessary. The larger Establishment sanctioned for the Department has added appreciably to the Establishment-Audit Section and the addition of one more hand to this Section is also necessary. The scheme sanctioned in Government Order No:R.8464-74 -- L. R.193-13-2 dated the 28th April 1914 provides for a gradual increase in the amount of grant for Marahmat works and for undertaking a large number of such works year after year and the exact Establishment required for coping with Marahmat audit work, when the scheme is in full operation, cannot now be ascertained. The proposal submitted above is for meeting the immediate requirements of this work. The pay of the four hands proposed above may be fixed at Rs.50/-, Rs.40/-, Rs:30/- and Rs.25/-.

5. In their order No:Fl.629/G.F.70-12-10 dated the 31st July 1913, Government sanctioned a Cashier for this office. The heaviness of the transactions to be conducted by this office will be evident from the following figures.

Year.	Amount of payments made.
1910-11	2,44,183
1911-12	4,33,272
1912-13	6,64,372
1913-14	11,26,046
1914-15	14,87,209

The

The payments are almost entirely made for the various disbursers of the Public Works, Railway and Electrical Departments and the work involved in arranging for payment, making remittances, obtaining vouchers and sending them to the Divisions concerned and conducting all the correspondence incidental to these items of work is extremely heavy and the time of one hand is fully occupied in simply writing up the Cash Book. The prompt adjustment of transfer transactions require particular attention and for advising the numerous transfers in time, watching their acceptance and obtaining and furnishing the necessary vouchers and also for compiling the Comptroller's Auxiliary accounts, an assistant to the Cashier is found to be quite necessary. I request therefore that an Accounts Clerk on Rs.40/- may be sanctioned. The term of the Cashier sanctioned expires on the 31st July 1916. In the circumstances represented above, the present Cashier and the proposed Accounts Clerk are both required as a permanent measure.

6. The Account-Audit Section now consists of three groups as follows:-

Group I. Bangalore, Mysore, Water Supply and Stores Division, Head Quarters Range and Sanitary Divisions.

" II. Kolar, Kadur, Hassan, Tumkur, Chitaldrug and Shimoga Divisions.

"III. Cauvery Reservoir Works, Cauvery Power Scheme, Marahmat and Irrigation Divisions.

Prior to the undertaking of the Cauvery Reservoir Works Project and the introduction of the system of checking bills, there were only two groups, each in charge of a Superintendent and the Head Accountant was

supervising

supervising the work of both groups. A third group had to be formed for the Cauvery Reservoir Works Accounts-Audit and for want of a separate Superintendent for it, the Head Accountant had to be relieved of general supervision work and entrusted with the direct charge of the new group. With the decentralisation of the accounts of the Electrical Department and the receipt of four instead of one set of accounts for audit and with the expansion of the Marahmat works programme, the charge of Group III has become too heavy for one Superintendent. Owing to their importance and magnitude, the Cauvery Reservoir Works accounts alone require the undivided attention of one Superintendent. The review of bills as introduced in Government Order No:P.W.776/5295 dated the 29th June 1912, the audit of the monthly and balance returns of Tools and Plant and Stock sanctioned in Government Order No:P.W.553-7/2827-31 dated the 21st March 1914, have very largely increased the work of the Superintendents of the Account-Audit Groups I and II. While the quantity of work to be done has increased largely owing either to the addition of more accounts received for audit or more returns and documents prescribed for submission to this office for rendering audit more efficient, the staff of Superintendents has remained unaltered for over a dozen years. The formation of a fourth group under a separate Superintendent has become necessary and I request that a third grade Accountant on Rs.75-5-100 may kindly be sanctioned for this purpose. The sanction may be temporary until the completion of the Cauvery Reservoir Works Project.

7. A statement showing the cost of addition proposed is submitted. Funds for meeting the additional

expenditure

expenditure sanctioned by Government will be provided in the general reappropriation statement due for submission to Government in December next.

I beg to add that the proposals contained in this letter ~~has~~ have been put forward by the Deputy Comptroller after a thorough personal ~~and~~ examination of the volume of work in each section and that I am fully satisfied that they are necessary in the interests of regular and efficient work.

I have the honour to be,

S i r,

Your most obedient servant,

J Chakravarthi

Comptroller,
P. W. and Ry. Branch.

28.9.15.

Tabular Statement showing the proposed additions to the Establishment of the Comptroller, Public Works and Railway Branch

No.	Designation	Rate			Mean amount	Remarks.
		Minimum	Increment	Maximum		
	Permanent					
One	Accountant 3rd Grade	75	5	100	74	
One	— Do — 4th Grade	50	4	70	65	
One	Accounts Clerk	50			50	
Two	Accounts clerks	40			80	
Three	Accounts clerks	30			30	
Seven	Accounts clerks	25			175	
				Total Permanent	474	
	Temporary					
One	Accountant 3rd Grade	75	5	100	74	
				Total	588	

G.A. 28.9.15.

28/9/15

J. M. Mennie
Comptroller
P.W. & Ry. Branch

DIARY No. 98

2581

P. W. Serial No. 114]

No. E. 549
Enclosures - 4

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 29 September 1915.

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

D. M. Narasinga Rao, Esq., B. A., B. L.,
Secretary to the Government of Mysore,
General Department.

Sir,

I have the honour to submit the following representation for strengthening the Accounts Staff of the Public Works Divisional Offices.

2. The present staff consists of one Accountant and one Accounts Clerk for each Division and for Mysore, Bangalore and Water Supply and Stores Divisions an additional Accounts Clerk has been allowed as a temporary measure and the particulars noted in the margin show for how many years the additional clerks have been given to these Divisions. The uniform staff of two hands for accounts work was allowed so far back as 1896 and has remained unaltered since. During this long period, conditions have materially changed and with each item of increase of work, whether the result of expansion of the activities of the Department or of the measures adopted from time to time for improving the system of accounting, the Accounts Staff has found itself less and less able to cope with the work imposed

on

Date from which the additional Accounts Clerk is given.

Bangalore ...	1900
Mysore ...	1904
Water Supply and Stores ...	1910

---ooOoo---

on it and the consequence is that the condition of the accounts work of the Divisions is very far from satisfactory. The Executive and Superintending Engineers are persistently pressing for strengthening the staff. The sub-joined statement shows the present, and proposed staffs of Accounts Clerks and the officers recommending the additions.

	Existing		Addition proposed.	Name of officer proposing addition.
	Permanent	Temporary		
Mysore	1	1	3	Superintending Engineer, Southern Circle.
Bangalore	1	1	2	"
Water Supply and Stores	1	1	1 Accountant and 1 Accounts Clerk.	"
Tumkur	1	...	1	Superintending Engineer, Northern Circle.
Kolar	1	...	1	"
Chitaldrug	1	...	1	"
Shimoga	1	...	1	"
Kadur	1	...	1	"
Hassan	1	...	1	Comptroller.
Sanitary	1	...	1	"

3. The Water Supply and Stores Division has recently been split up into two offices and the addition of an Accountant to its Staff included in the above list has now become unnecessary, and it will do to allow it one more Accounts Clerk. The only permanent Divisions not

7

not included in the above staff are Hassan and Sanitary. The latter has no Cashier and the former has as much work as Chitaldrug or Tumkur and an additional Accounts Clerk is required for each of them.

4. I agree with the Superintending Engineers and consider the additions proposed are the minimum required for the work of the Divisions. I request that Government may be pleased to sanction additional Accounts Clerks for distribution among the Divisions as shown in the statement given in the preceding para. The additions are necessary as a permanent measure and the three Accounts Clerks who have been attached to the Bangalore, Mysore and Water Supply and Stores Divisions for several years will be absorbed in them.

The pay of these 13 hands may be fixed as follows:-

		Rs.
4	...	50
5	...	40
3	...	30
1	...	25

5. There is an alternative arrangement which if adopted will not only give all the required additional staff to the Divisions, but will also make these latter more self-reliant offices in respect of works accounts. This arrangement is for transferring to the Divisional Offices the clerks attached to the Sub-Divisions and its advantages are noted in the following extract from my letter to the Superintending Engineer, Southern Circle.

× "In connection with the strengthening of the

Accounts

Accounts Staff of Divisional Offices, I should like to make a suggestion for your consideration. There are now two hands - one clerk and one Mutsaddi allowed to each Sub-Division. Under the present system, the Register of Measurements is to be written up by the Sub-Division from the paid bills returned by the Divisional Office and this register is maintained in duplicate and one copy is kept going to and fro between the Divisional and Sub-Divisional Offices. The Divisional Office has no detailed works account always available for reference and it has accordingly no guide in checking arrear claims and otherwise exercising an efficient and timely check over payments with reference to recorded particulars of previous outlay. The present system is also partly responsible for the inordinate delay that now occurs in the disposal of Audit Notes. Many of the points raised in these Notes relate to bills and as the duplicate bill files are recorded in the Sub-Divisions, the Divisional Office cannot dispose of Audit Notes without waiting for supply of information by Sub-Divisions and it has been found by experience that Sub-Divisions are very slow in attending to the clearance of audit objections. I request you to consider whether it is not desirable to make the Divisional Office itself responsible for keeping the Works Accounts instead of leaving this important work to be done by Sub-Divisions. The Government of India Public Works Department Code requires the Divisional Office to maintain the Register of Works, which should be the constant guide of an Executive Engineer in controlling outlay with reference to detailed sanctioned estimates, working rates, contractors accounts etc., and the existing system under which a Divisional

Office

Office has not always a Register of Works of its own is a local departure from the Code rule. The enforcement of the Code rule would make the Divisional Office self-reliant and lead to efficient and prompt accounts work in many respects. The Sub-Divisions can easily be kept informed of the progress of recorded outlay on works under their charge and beyond keeping accounts of cash and stock entrusted to them, it does not seem necessary to devolve more accounts work on them, much to the detriment of efficient work in Divisional Office. If the suggestion is found feasible, one of the two hands of each Sub-Division can be transferred to the Divisional Offices. With this addition, each Divisional Office, while it will have all the establishment it requires, will be placed in a position which will enable it to do itself all its accounting work without depending upon other offices. I shall feel obliged for your views on this suggestion. A similar proposal was once made by the Executive Engineer, Bangalore, and I enclose an extract from his letter for your information."

The Superintending Engineer, Southern Circle, considers that my suggestion is feasible and strongly advocates its adoption. The views of this officer are contained in the extract from his letter attached to this letter. The Superintending Engineer, Northern Circle, does not however think that the proposal is feasible and his views will be found in another -- accompaniment to this letter. This Officer's objection assumes that it is quite necessary for a Sub-Divisional Officer to take a clerk always with him and that there will be delay on the part of the Divisional Office in returning Measurement Books. It is not clear

why

why a Sub-Divisional Officer should necessarily take his clerk when he goes on tour and as a matter of fact, Sub-Division Officers now rarely take clerks with them. With the adequate additional staff which the Divisional Office will get, there should be no delay in the check and payment of bills or in the return of the Measurement Books. I do not think the objections are insurmountable. The system of keeping the works registers in the Divisional Office and of submitting Measurement Books to Divisional Office for check and payment of bills is in force in British India, and I do not think there will be any difficulty in working the system, proposed by me. On the other hand, the arrangement will have many advantages as explained above and it may even be found possible ultimately to effect some saving in the Accounts Establishments of Divisions, as these latter may not require as many hands as there are now Sub-Divisional Clerks.

6. If the introduction of this procedure in all the Divisions is considered inexpedient, it may be tried tentatively in one or two Divisions and if the arrangement succeeds, it may be required to be followed by all the Divisions. The Executive Engineer, Bangalore Division, having himself proposed the arrangement once and the Superintending Engineer, Southern Circle, also having considered the system quite feasible, I think, the arrangement may be given a trial in that Division for a year. If the Sub-Divisional Clerks are transferred to the Divisional Office, Bangalore Division Office will not require any additional staff. Pending the success or otherwise of this system, the addition proposed for other Divisions may be allowed temporarily.

7. The additional cost involved by the first alternative arrangement proposed in paras 1 to 4 is shown in the appended statement.

I have the honour to be,

S i r,

Your most obedient servant,

J Chakravarti

COMPTROLLER,
P. W. and Ry. Branch.

T.A.
29.9.75.

Extract of letter No:251 of the 18th Sept.1912 from the Executive Engineer, Bangalore Division, to the Comptroller of Mysore, P. W. and Ry. Branch.

-----ooOoo-----

It is believed that the change in system aim chiefly at avoiding the overpayments and omissions noticed during the test audit of the Divisional Office by the Audit Office. In this connection, it may be stated that errors noticed were mostly on account of incorrect check of measurement books and improvement in the direction of efficient check of these records, if aimed at, will reduce the errors noticed. To secure this, the system of the submission of measurement books with all bills paid in Divisional Office should be introduced, the compilation of all accounts both Divisional and Sub-Divisional being given to the Divisional Office. This procedure is, it is understood, in force in the Imperial P. W. D. Military works services. By this arrangement, the Sub-Divisional Office Establishment could be reduced and the Divisional Office Accounts Branch strengthened out of the savings effected. This change will centralize the compilation of all accounts in the Divisional Office under the supervision of the Accountant.

"E x t r a c t"

F. Percy Buchan.

Head Clerk, Comptroller's Office,
P. W. and Ry. Branch.

Extract of para 4 of letter No:4351 dated the 24th May 1915, from the Superintending Engineer, Southern Circle, to the Comptroller, Public Works and Railway Branch.

---

1 to 3. x x x

4. I fully agree with you in holding that the check of work bills and the writing up of works accounts may be transferred to the Divisional Offices themselves as by so doing, each bill can be efficiently checked with the measurement book and entered in the Register of Works as soon as it is passed by the Executive Engineer and then sent to the Cashier for payment. The system will ensure a thorough check and furnish an automatic way of compilation of works accounts and if these are done satisfactorily there will be very little room for lengthy records of objectionable points in accounts. The clerks attached to the Sub-Divisions may be transferred to the Divisional Offices and each clerk's work may be restricted to the check of imprests and bills and measurement books received from that Sub-Division, noticing excesses and other irregularities in bills, posting them in the register of works and maintaining a transit copy thereof for periodical transmission to the Sub-Divisional Officers for their information. The files of duplicate bills may then be maintained in the Divisional Offices and with these arrangements not only the audit objections will be minimised but the few objections still noticeable can be easily and quietly disposed of. This system has been also alternately advocated by para 1026 of the Public Works Code, and its introduction in the province will, in my opinion, prove a very healthy change for the better.

(E x t r a c t)

T Creyghton

Head Clerk, Comptroller's Office,
P. W. and Ry. Branch.

Accounts Staff of Divisions as recommended in para 1 and improving their status. An additional Assistant Accountant to each Division is all that is necessary to meet the requirements for the present.

"C o p y"

Head Clerk, Comptroller's Office,
P. W. and Ry. Branch.

Tabular Statement showing the proposed additions to the Establishment of the Comptroller
Public Works and Railway Branch
Accompaniment to this Office letter No 2581/2549 of 29th September 1915

No.	Designation	Rate			Mean amount	Remarks
		Minimum	Increment	Maximum		
4.	Accounts Clerks	50	"	50	200	
5.	Accounts Clerks	40	"	40	200	
3.	Accounts Clerks	30	"	30	90	
1.	Accounts Clerks	25	"	25	25	
				Total Rs.	515	

29.9.15

29/9/15

W. H. Thomas Rau
Asst Comptroller
P.W. & Ry. Branch

Urgent

P. W. Serial No. 114]

No. 2580
E.550.
ENCLOSURES — 5

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 29th September 1915.

DIARY No. 1003

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

10/15-16
SECTION 9.7
12-15
13

To

D. M. Narasinga Rao, Esq., B.A., B.L.,
Secretary to the Government of Mysore,
General Department, BANGALORE.

Sir,

I have the honour to place before Government the question of the need for revising the rates of pay of the Accounts Establishment employed in the Public Works Branch of my office and in the Public Works Divisional Offices.

2. The Accounts Staff consists of (1) Accountants and (2) Accounts Clerks. The number and pay of permanent staff of Accounts Clerks is as follows:-

	Number of appointments.	Rate of pay.
Divisional Offices	10	25
Central Office.	5 11 2	30-3-45 30 20

It has been found impossible to find competent recruits for the low rates of pay noted above. The Executive and Direction Officers complain of the low attainments of the hands posted to the Divisional Offices and there is good ground for such complaint, as I find that the men who offer their services for Rs.25/- are by no means qualified

for

MYSORE PUBLIC WORKS DEPARTMENT

191

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

GPB—10,000—31-7-14

for the duties required of them whether in the Divisional Offices or in my own office. I enclose for information copy of letter No.8616 dated the 13th/14th November 1914 received from the Superintending Engineer Southern Circle, on the subject. The following extract from my letter No.3895/E.983 dated the 22nd December 1914 sent in reply to this letter of the Superintending Engineer, explains my views regarding the present --- situation and action required for improving the efficiency of this Section of the Accounts Staff:-

" 2. You consider that the present rate of pay of Assistant Accountants namely, Rs.25/- per mensem is inadequate and accordingly propose that it may be --- raised to Rs.30-3-45. You are also of opinion that four Assistant Accountants should be allowed to each of the three Divisions to cope with the accounts work of these offices. I quite agree with you in thinking that the present rate of pay of Rs.25/- per mensem is not sufficient for getting useful hands. For this rate of pay only School Final men offer their services and this class of men cannot be expected to make efficient Assistant Accountants as their general attainments are low. The Divisional Accountant is the Manager of his office and has, as such, a large quantity of general and correspondence work to do and he cannot therefore personally attend to much of the original work of the Accounts Section. The brunt of such work, therefore, falls on assistants who should be capable of doing it efficiently and in time. The field for selection of Accountants is generally the list of assistants and for this reason also, recruits with higher educational --- qualifications than School Final men should be taken for the places of assistants. One progressive scale of pay for all assistants is not without its disadvantage

as

as it does not offer scope for discrimnating the relative merits of the men and rewarding them according to their worth and usefulness. I would prefer for this reason a scale providing for fixed rates of pay. To attract men possessing higher educational qualification who can make good Assistant Accountants and also be fit for promotion to the grade of Accountants, I think the maximum pay of an Accounts Clerk should be fixed at Rs.50/-. The minimum pay may remain at the present rate of Rs.25/-. There may be five classes of assistants according to rates of pay which may be fixed as follows:-

Rs. 25/-
" 30/-
" 35/-
" 40/-
and " 45/-
" 50/-

This will provide for starting men on such rates of pay as they deserve, for promoting men from one class to another and for selecting competent men for appointment as Accountants."

The rates of pay from Rs.25/- to Rs.50/- will meet all the ordinary requirements of recruiting Accounts -- Clerks. There is, however, one class of cases requiring consideration. Accounts Clerks with long and useful -- service as assistants but not possessing sufficient qualifications for promotion to the last grade of Accountants on Rs.70-5-95 deserve some concession. A few places of senior Accounts Clerks on Rs.50-4-70 may be allowed both for providing for this class of officials and also as a training ground for recruiting capable graduates for appointment as Accountants. The following number and rates of pay of the permanent places of Accounts Clerks are therefore proposed:-

5 ... 50-4-70
5 ... 50
5 ... 40
6 ... 35
5 ... 30
2 ... 25

3. The number and pay of permenent Accountants is as follows:-

	No.	Pay.
First Grade	1	140-10-200
Second "	2	105- 5-130
Third "	6	75- 5-100
Fourth	8	50- 4- 70

The pay allowed to the men of the Fourth Grade is quite insufficient to attract the right sort of men for the responsible charge of a Divisional Accountant. A Divisional Accountant is the ministerial head of an office consisting of about ten hands. He has definite audit and account -- duties devolved on him and according to the Public Works Department Code, the Divisional Accountant is "to assist the Executive Engineer in all matters relating to the expenditure of Cash and Stores in the Division and his relative position to the Executive Engineer in respect to Accounts is analogous to that of a Sub Divisional Officer to an -- Executive Engineer in respect to Works". A Divisional -- Accountant is not only responsible for the correct compilation of the accounts of his Division but also for pointing out to the Executive Engineer financial rules applicable to claims coming up for audit and payment. The Executive -- Engineer being a touring officer, the Divisional Accountant has often to conduct the ordinary correspondence of the office and also to sign communications, Accounts and -- Returns for the Executive Engineer. As he has to deal with Cash and Stores transactions, opportunities of yeilding to temptation come in his way and a Divisional Accountant should therefore be a man of sufficient strength of character to resist temptation. The position also calls for considerable tact, as the Accountant has to work under the Executive Engineer, while remaining a subordinate of the Audit Department and enforce the rules of that department. Experience has shown that indifferent and ill paid

Matriculates

Matriculates and School Final men possess neither the -- capacity nor the honesty required in an official of the position and responsibility of a Divisional Accountant. It is necessary to attract to the Department to hold the position of Divisional Accountants men of good educational attainments and pay them enough to enable them to maintain their position and resist temptation. For these reasons, the rate of pay allowed to the Fourth Grade Accountants is quite inadequate and I beg leave to propose that it may be raised to Rs.70-5-95. I enclose copies of letters Nos.4351 and 94 dated the 24th May 1915 and 6th/7th July 1915 respectively, from the Superintending Engineers of Southern and Northern Circles from which it will be seen that they strongly urge the enhancement of pay proposed by me. In British India the pay of the last grade Accountant is Rs.80-7-150.

4. The number of Accountants in the different -- grades is not suited either for providing for the more responsible Divisional or Central Office charges or for permitting a reasonable flow of promotion to the men in the lower -- grades. There is now but one Accountant of the First -- Grade and he is the Head Accountant of the Central Office. In the Second Grade there are only 2 and this number is not sufficient for the major and the more responsible Divisional or Central Office charges. The abolition of the Fourth Grade proposed above also results in an unduly large number in the Third or last grade and for these reasons the numbers in the three grades calls for readjustment. I request that the numbers and rates of pay may be as shown below:-

First Grade	...	2	150-10-200
Second "	...	5	100- 8-140
Third "	...	9	70- 5- 95.

5. With the pay of the last grade of Accountants raised to Rs.70-5-95, it is necessary to make a careful selection

selection of hands for appointment to that grade. I expect that it will be possible to get graduates for -- filling up these places in the future and I have already been working towards this end in view, by entertaining -- graduates as Accounts Clerks on Rs.40/- and Rs.50/- and giving them opportunities of learning Accounts work. If it is not possible to find for any Division Charge men possessing sufficient educational qualifications or long experience and unblemished service, it may be necessary to appoint temporarily persons on Rs.50-4-70 and this can be done against vacancies in the last grade on Rs.70-5-95.

6. The permanent Establishment of the Central and Divisional Offices has been considered in the previous paragraphs. There are the following temporary Accountants and Accounts Clerks in the Public Works and Electrical Departments:-

1	Accountant 1st Grade
2	Accountants 2nd Grade
5	Accountants 3rd Grade
8	Accountants 4th Grade
4	Accounts Clerks on Rs.30-3-45
3	Accounts Clerks on Rs.40/-
6	Accounts Clerks on Rs.35/-
17	Accounts Clerks on Rs.30/-

For reasons urged in para 3 supra, the Fourth Grade of even the temporary Accountants has to be abolished. Until men deserving of Rs.70-5-95 become available, appoint-ments on Rs.50-4-70 will be made against vacancies in the proposed last grade on Rs.70-5-95. The pay of the First and Second Grades may be revised as proposed in the case of the permanent places in these grades. The pay of the four progressive posts of Accounts Clerks in the Electrical Department on Rs.30-3-45 may be altered to the fixed rate of Rs.40/-. The number of appointments and the rates of pay of the other posts referred to above, may remain undisturbed.

7. The proposals submitted in the above paragraphs are summarised in the appended Proposition Statement. -- The additional cost on account of the Permanent Establishment amounts to Rs.765/- per month and of the Temporary Establishment Rs.179 per month.

I have the honour to be,

Sir,

Your most obedient servant,

Jchakravarti

COMPTROLLER,

Public Works and Railway Branch.

29.9.15

765
179
944 X 12
28 6
11

765 X 12
80 6

Letter No.8616 dated the 13th/14th November 1914 from the -- Superintending Engineer, Southern Circle, Bangalore, to the --- Comptroller of Mysore, Public Works and Railway Department.

I have the honour to forward herewith a copy of Bangalore Division Executive Engineer's No.1169 dated the 5th November 1914, regarding the kind of accounts staff required for the Division Office and to request to be favoured with an expression of your --- opinion in the matter. There at present three Assistant Accountants allowed in all for the Division including the one recommended in your letter No. —— dated the ——..... 1914, of whom two are temporary and only one permanent. Under para 110 of --- P. W. Code higher pay cannot be given to the permanent hand and the treatment of other two men doing the same kind of work by offering them more, liberal pay may be considered as an invidious distinction. Moreover the fixing of the pay of the Assistant Accountants at Rs.25/ leaves no inducement for them to do work at a high degree of efficiency except the fear of punishment and as a consequence newmen -- begin to grow indifferent as soon as they finish learning the --- several kinds of duties in the accounts branch. Moreover, the duty of finding fault with these men and reporting them for punishment is a very unpleasant function of the Accountant and if this resorted to often, men are likely to grow desperate. Further, the fear of -- losing their jobs is not as good an incentive to hands as the hope of advancement should their work be appreciated and the non-existenc of chances for the latter in the immediate future acts as a hindrance for getting work from them in a satisfactory manner. I am therefore inclined to think that the raising of the pay of the ---- Assistant Accountants of the Mysore, Bangalore and Water Supply & Stores Divisions from Rs.25/- to Rs.30-3-45 and bringing their -- status to the level of their compeers in the Electrical Department will be an effective step towards restoring to order the accounts work in these 3 divisions. Thereby men will be in fear of losing their annual increments if out-turn of their work in any year is not satisfactory and will therefore have a better stimulus to do work.

If this be done and if the same strength be allowed to each of these Division viz., one Accountant and Four Assistant Accountants which you have lately recommended for the Mysore Division, I should think that complaints due to inadequacy of staff must cease.

2. I request you to be so good as to favour me with what you consider best in the matter, so that I may represent the case to the Chief Engineer accordingly.

"C o p y"

S. Greybrook.

Head Clerk, Comptroller's Office,
P. W. & Ry Branch.

Copy of letter No.1169 dated the 5th November 1914 from the Executive Engineer, Bangalore Division, to the Superintending Engineer Southern Circle, Bangalore.

I have the honour to bring to your kind notice that the work of the Accounts Branch has increased a great deal after the introduction of the new system of submitting Accounts. During the last one year or more, most of the senior hands who were acquainted with the work were transferred from the Division to New Temporary Divisions where the scale of pay is higher than in ordinary Divisions. The Assistant Accountants posted to this Division are new hands to fill up the places of those who knew work. In addition to this, there were several transfers of Assistant Accountants. Consequently the work of the Division suffered much. An urgent reference was therefore -- made to Comptroller for additional help in this office No.203 dated the 27th May 1914. After much correspondence, the Chef Engineer was kind enough to sanction the entertainment of an additional Assistant Accountant through the recommendation of the Comptroller and yourself. At present there are three Assistant Accountants. One of them is borne in the permanent establishment and the other two under temporary --- establishment. One of these is posted to this Division during September 1913. He has learnt some work and is a useful hand. He has already applied for promotion and it would appear that he has chances of -- getting promotion. As the scale of pay for this Division is only Rs.25/- the Comptroller objects to spare senior hands and hands of any experience directly they want promotion, have necessarily to be transferred. The other two hands were entertained and posted to this Division few months ago. These are not at present competent to cope with the heavy work of the Division. Thus it can be seen that on account of low pay of Assistant Accountants of this Division, efficient and experienced hands cannot be had. I therefore propose to raise the pay of two additional Assistant Accountants borne in the temporary establishment to Rs.35/- and Rs.40/- to enable the Comptroller

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to post competent hands and keep them in the Division, atleast for two or three years without disturbance. The statement of --- Temporary Establishment has been submitted to you with this office No.215 dated the 25th February 1914, in which the pay proposed is only Rs.25/- each. This statement has not yet been sanctioned by Government. I therefore beg to request you to kindly arrange to alter the pay from Rs.25/- to Rs.35/ and Rs.40 and obtain the required sanction as soon as possible.

"C o p y"

Head Clerk Comptroller's Office,
P. W. & Ry Branch.

CV

Letter No.4351 dated the 24th May 1915 from the Superintending Engineer, Southern Circle, Bangalore, to the Comptroller of Mysore, Public Works and Railway Branch, Bangalore.

£££££££££££££

With reference to your letter No.3895/E.983 dated the 28th December 1914 making certain proposals for improving the status of the Accounts Staff, I have the honour to inform you that I think it reasonable and necessary to keep 5 classes in the appointments of Assistant Accountants at rates of pay varying from Rs.25/- to Rs.50/- and get deserving and qualified men for the posts, as the brunt of Accounts Work in Divisional Offices falls on these men and the -- fostering of discontent amongst them will seriously tell upon the quality of the Accounts Work.

2. Your opinion as regards the strength of Accounts Staff required to the Mysore, Water Supply and Stores and Bangalore Divisions is noted and after the full complement of staff recommended by you for these Divisions is appointed and some experience gained in working with them any change if represented necessary may then be separately considered.

3. When the maximum pay of the Assistant Accountants is fixed at Rs.50/- which is now the minimum pay of a IV Grade Accountant, it is very necessary to raise the latter also appreciably as otherwise the Accountants may fail to command the same degree of regard in the eyes of their subordinates as they now do and any dimination in their regard will undesirably interfere with the quality of -- control they are expected to exercise over their ~~assistant~~ assistants and others in Divisional Offices. It may also be necessary to safeguard as far as possible against the posting of Senior Assistants on Rs.50/- under Junior Accountants. With the maximum pay of the Assistant Accountants at Rs.50/-, it will not, in my opinion be extravagant to raise the pay of the 4th grade Accountants from Rs.50-4-70 as it now stands to Rs.75-5-100. With this mention, I shall leave it to

you to determine what the pays of the Accountants of higher grades should be.

4. I fully agree with you in holding that the check of work bills and the writing up of works Accounts may be transferred to the Divisional Offices themselves as by so doing each bill can be efficiently checked with the measurement book and entered in the Register of Works as soon as it is passed by the Executive Engineer and then sent to the Cashier for payment. The system will ensure a thorough check and -- furnish an authmatice way of compilation of works Accounts and if --- these are done satisfactorily there will be very little room for --- lengthy records of objectionable points in accounts. The clerks -- attached to the Sub Divisions may be transferred to the Divisional offices and each clerk's work may be restricted to the check of imprests and bills and measurement books received from ~~the~~ that Sub Division, noticing excesses and other irregularities in bills, posting them in the Register of Works and maintaining a transit copy thereof for -- periodical transmission to the Sub Divisional officers for their information. The files of duplicate bills may then be maintained in the Divisional Offices and with these arrangements not only the audit objections will be minimised but the few objections still noticeable can be easily and quietly disposed of. This system has been also alternately advocated by para 1026 of the Public Works Code, and it s introduction in the Province will, in my opinion, prove a very healthy change for the better.

"C o p y"

Head Clerk, Comptroller's Office,
P. W. and Railway Branch.

CV

Letter No:94 dated the 6th/7th July 1915, from the Superintending Engineer, Northern Circle, to the Comptroller, Public Works and Railway Branch.

In acknowledging the receipt of your letter No: 7560/E.1920 dated the 15th June 1915 and the copies of correspondence enclosed requesting me for an expression of opinion on the proposal for improving the status of the Accounts Staff I have the honour to state that in giving opinion I confine myself to the requirements of Divisions in the Northern Circle only.

2. The present system and the growth of miscellaneous duties devolving on the Accounts Staff of Divisions are responsible for the inordinate delay in the disposal of account questions. The Divisional Officers have been representing from time to time the inadequacy of the staff and recommending to augument the same. The strengthening of the staff is therefore necessary to cope with the work.

3. The Divisional Accountant, as the Manager of the office has to do multifarious duties such as correspondence and such other general works besides the accounts section and cannot as such, devote personal attention to much original work of his section. Such work naturally devolves on his assistant. If the latter's general attainments are high, he rises equal to the occasion and copes with it; otherwise, quality of work suffers.

4. The class of Assistant Accountants are recruited generally from men of low attainments, because the pay of Rs.25/- fixed for this class is not sufficiently attractive for men of high educational qualifications. It is from this class only the selection of Accountants are generally made. For these reasons the status

of

of this class class of men should be raised so as to aim at a high standard of efficiency, and such highly qualified men are sure to make good Assistant -- Accountants and good Accountants eventually.

5. The fixed scale suggested by you will be sufficiently attractive for men possessing higher qualifications if they are to start on Rs.35/-. It even offers a vide scope for determination of the relative merits of the men for promotion as Accountants.

6. A junior Accountant of the last grade on Rs.50/- and a senior Assistant Accountant on Rs.50/- may have to work together in a Division and such a contingency may not be improbable under this scale. There is a good deal of force in what Mr. Rangaswamy Iyengar says against such a combination. Barring this, the scale appears alright.

7. Apart from the anamoly above pointed out, the present pay of Rs.50-4-70 appears to be very low for the last grade of Accountant for the position and responsibilities of the office of the Divisional Accountant. I fully agree with Mr. Rangaswamy Iyengar's views that it will not be extravagent to raise the last grade from Rs.50-4-70 to 75-5-100. This change may necessitate a corresponding increase in higher grades of Accountants employed in the Divisions. I treat the Divisional Account Staff quite distinct from the similar staff of the Central Office because there is greater responsibilities involved on the Account Staff of Divisions.

8. In lieu of revising the scale of assistant Accountants, you suggest the desirability of transferring one of the two hands of each Sub-Division Office

and

and make the latter office responsible for keeping the work accounts. This will no doubt obviate the necessity of revision of scale and secure the end in view.

9. It should be borne in mind that the Sub-Divisions generally comprise of two or more Taluks and there will be good deal of touring work necessitating Sub-Divisional Officer's absence from Head Quarters. Under the proposed arrangement, the Sub-Divisional Officer will have either no clerk to help him in camp or he should close the Sub-Division Office and take the only available hand to camp, neither of which appears desirable. Apart from this, the delay attendent on the transmission and retransmission of books will, seriously interfere with timely measurements and prompt payments. Not only this, payments by imprests will not be practicable unless duplicate measurements are recorded which system has already been pronounced by the Divisional Officers as being not quite feasible on account of the additional work involved.

10. In these circumstances, I think the present plan of work cannot be disturbed without detriment to the execution of works and their progress. I am of opinion, therefore, that the remedy lies in strengthening of the Account Staff of Divisions as recommended in para 1 and improving their status. An additional Assistant Accountant to each Division is all that is necessary to meet the requirements for the present.

"C o p y"

F. Greybraham

Head Clerk, Comptroller's Office,
P. W. and Ry. Branch.

	2.	Do.	20	"	20.	40.	5.	Do.	30	"	30.	150				
			—				2	Do.	25	"	25	50.				
	44.	Total.			Rs.	2247.	44				Rs	3012	765.			
		1st January						1st January								
	1.	Accountant	140	10.	200.	184.	1.	Accountant	150	10.	200.	188				
	2.	Accountants	105.	5.	130.	248	2.	Accountants	100.	8	140.	260				
	5.	Do.	75.	5.	100.	470	13.	Do.	70.	5	75	1157.				
	8.	Do.	50.	4	70.	520	7	Accounts clerks	40.	"	40.	280				
	4	Accounts Clerks	30.	3.	45.	164	6.	Do.	35.	"	35.	210				
	3.	Do.	40	"	40.	120	17.	Do.	30	"	30.	510				
	6.	Do.	35	"	35.	210										
	17.	Do.	30	"	30.	510										
	46	Total			Rs.	2426.	46.				Rs.	2605	177			

S

Bill 1041-3 of 12-6-14.
5713-5
confirmed inv
Jl. h 5770 #17-6-14.
Gl. 8-13-718 & cred

Jl. 2158 of 18-11-14
C. Jl 14-13-21.

R

The Chief Accountant of the Electrical Department is taken as an Accountant of the 1st grade and paid Emolument by carrying weldens. A Surview Accountant is necessary for this Department and the place was also held by a first grade Accountant. It is now held by a 3rd grade Accountant as a temporary arrangement.

Mr Mondal Ran
for Comptroller
Dr. W. & Ry. Bra

Dr.

24/7/15

Tabular Statement showing the proposed changes in the Office of the Comp. Public Works and Accounts Branch.

Accompaniment to this Office letter No. 2580/2550 of 29th September 1915.

Authority	Office to which the proposition belongs	Nature of changes	Present scale					Proposed scale					Increase	Decrease	Remarks
			No.	Designation	Rate. Minimum	Increment	Maximum	Average Cost	No.	Designation	Rate. Minimum	Increment	Maximum	Average Cost			
				Establishment						Establishment							
G.O. No. 1166 dated 5 Jan 1911-07			1.	Accountant	140	10	200	184	2.	Accountants	150	10	200	376			
G.O. No. 1166 dated 22-6-08)			2	Accountants	105	5	130	248	5.	Do	100	8	140	650			
G.O. No. 1166 dated 22-6-08 G.O. No. 1166 dated 22-6-08-1			3.	Do	75	5.	100	470	4.	Do	70	5	95	801			
			8	Do	50	4	70	320	5.	Accounts Clerks	50	4	70	325			
			5	Accounts Clerks	30	3	45	205	5.	Do	50	..	50	250			
			11.	Do	30	..	30	330	5.	Do	40	..	40	200			
			10	Do	25	..	25	250	6	Do	35	..	35	210			

G. R. S. 26]

File No. 12-1

Serial No. 38

Diary No. of letter replied to

No. H 5947

General and Revenue Secretariat

(Gen Sec)

, *the* 191 .

Date of issue 23. 12. 16

Signed by W Chaudhuri

To

The Comptroller
& Govt. Pwrs

Pr

~~Dear~~ Sir

I am directed to

~~Please~~ refer to paragraph

2 and 6 of your letter no 2508

E. 544

D 28.9.15 and to request you to State

~~let me know~~ for

the information of Govt, ~~whether~~ when

the 'General Section' and the

fourth Group of the Account-Audit

Section, respectively, referred to

therein are ~~proposed to be~~ formed

I am also to request you to furnish

~~Details may also be kindly~~

~~furnished~~ regarding the improved

System of accounting alluded to

in paragraph 2 of your letter.

over.

SUBJECT.

no. 2581/E549 dy 29.9.15.

A very early reply is requested.

I have the
honour to be
Sir
Your most obedient
humble servant
for Secy to Govt
Govt Depts
Rajamantra Pratina Dewan Bahadur,
T. S. Chakravarti Esq M.A. F.R.A.S.

List of enclosures.

Copied by

Examined by

GPB—25,000—8-8-11.

G. R. S. 20]

File No. 12-15

Serial No. 41

Diary No. of letter replied to 946 987 1003.

General and Revenue Secretariat

(G.7)

the *191* .

Date of issue 15-7-16

Signed by W Shamaiah

(*) no. 2508 E.544 dt 28.9.15
" 2581 E.549 dt 29.9.15
" 2580 E.550 dt 29.9.15

No. H 395

dt 15th July/16

To

The Comptroller to Govt.

P.W.Rly Branch

Sir,

With reference to your communication(*) noted in the margin regarding the revision of the scale of establishment of the P.W. Accounts staff, I am directed to state that Govt have to take up the question decided ~~that the question shall be taken~~ soon after the contemplated inspection of the Comptroller's office by an outside officer is made.

I have &c

for Chief Secretary

10.7.16

SUBJECT.

Ans dtd 10/7

1917

1917/1917

List of enclosures

Copied by

Examined by

GPB—25,000—4-3-13

DIARY No 163

P. W. Serial No. 114]

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted. All communications should be addressed as follows:—Comptroller, Mysore Public Works and Railway Branch, Bangalore.

No. E.139

MYSORE PUBLIC WORKS DEPARTMENT,
CENTRAL OFFICE OF ACCOUNTS,

Dated Bangalore, the 15 July 191 6.

FROM

~~DEWAN-BAHADUR~~ M. N. Krishna Rao, Esq., B.A.,
~~J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,~~
Offg:- *Comptroller to the Government*
of His Highness the Maharaja of Mysore,
Public Works and Railway Branch.

To

Rajamantrapravina
Dewan Bahadur J.S. Chakravarti Esq., M.A.,F.R.A.S
Secretary to the Government of Mysore,
Financial Department, Bangalore.

Sir,

With reference to your No.Fl.5947 of 23rd May 1916, I have the honour to state that the "General Section" and the "Fourth Group" of the Account Audit Section the necessity for which has been explained in this office No.2568/E544 of the 29th September 1915 were intended to be formed from the 1st January 1916 but could not be formed for want of the required staff. For the reasons stated in paras 2 and 6 of this office letter, the change is urgently called for and the two sections will be formed immediately on receipt of Government sanction to the additional Establishment applied for, which I request may kindly be obtained early.

2. In this connection, I beg also to invite reference to para 5 of ~~my~~ this office letter referred to above, in regard to the appointment of a Cashier sanctioned for this office for three years, which term expires on the 31st July 1916 and request that for reasons explained therein, sanction to the continuance as a permanent measure of the appointment of the Cashier and of the additional hand applied for to assist the Cashier may kindly be communicated

MYSORE PUBLIC WORKS DEPARTMENT

191

FROM

DEWAN BAHADUR
J. S. CHAKRAVARTI, ESQ.,
M.A., F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore,
P. W. & Ry. Branch.

To

Dated

Despatched

Received

No.

SUBJECT.

GPB—10,000—31-7 14

communicated to this office at an early date.

3. As regards the improved system of Accounting referred to in ~~my~~ this office No.2581/E.549 dated the 29th September 1915, reference is requested to the marginally noted -- orders of Government sanctioning the submission of bills to the Central Office for detail audit and the submission of Tools and Plant and Stock Returns to the Audit Office.

I have the honour to be,

Sir,

Your most obedient servant,

Offg. Comptroller,

P. W. and Ry Branch.

CV

15.7.16

1. Public Works Secretary's No.776/5295 of the 29th June 1912 received with Financial Secretary's No.469/G.P.8-12-34 dated the 24th July 1912.

2. Government Order No.553-7/2827-31 P.W. dated the 21st March 1914.

Subd.

After consideration if any change in the wording of the 2nd para is necessary a ni Dalla is already empowered to inspect the copies

Apr 1887

Please call Contributors'

2 1619.

Continuance of the Cashier of the PW Br of Comptroller's office

G.R.S. 28]

File No. 12-15

Serial No. ~~27~~ 42(a)

Diary No. of letter replied to 163

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(G.7)

, the 191 .
P.

Date of issue 18 August 16

Signed by W Shamanna

READ— G.O. no 7629 dt 31-7-1913
G 770-12-12

sanctioning the appointment of a cashier on Rs 50/- p.m. for in the Comptroller's office PW & Ry Branch, for a period of three years in the first instance.

ORDER THEREON.—No.

Para 2 of P.O. no 457 dt 15-7-16 letter
E-139

from the Comptroller to Govt, PW & Ry Br, soliciting sanction,

(i) to the continuance as a

Paper under disposal

over.

SUBJECT.

GPB—50,000—1-12-12

1616

permanent measure of the
signed by
Notary Cashier sanctioned in the
order read above; and ---------- the period for which the sanctioned expires on 31.7.1916;

(ii) to the entertainment of an
additional hand with 40 p.m. pay to
assist the Cashier.

Order issued. no. H/1020 of 18th August/16

The continuance of the
Cashier's post for a further period of one
year is sanctioned.

2. The question of making
it permanent and of giving an increase
to the cashier will be taken up after
the ~~sanctioned~~ inspection of the
Comptroller's office by an outside officer
is made.

15.8.16

25/7

Asst Secretary.

24/7/16

To the Comptroller & Auditor, [illegible]

Asst
24/7

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. Fl. 4613-52—G. F. 92-17-3, dated 26th Feb. 1918.

Revision of the Comptroller's Office.

Sanctions proposal for the ——.

W D A 1838—GPB—9-3-18—400

Revision of the Comptroller's Office.

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS

Read—

Letter No. 2642—R. 147, dated 30th September 1915, from the Comptroller, submitting proposals for the revision of the Civil and Public Works establishment of his office as also of the accounts establishment of the Public Works Divisional offices.

2. Government Order No. 1326-27—G. M. 184-16-1, dated the 29th July 1916, appointing Mr. K. L. Datta, M.A., Accountant-General, (Retired) as a Special Officer to examine the State Account Department and report upon the improvement needed in the organization and working of the Department in its several branches.

3. Government Order No. Fl. 7750-99—G. F. 219-16-1, dated the 22nd June 1917, approving Mr. Datta's proposal for the complete amalgamation of the public works and civil branches of the Comptroller's office and calling for detailed proposals about the re-organization of the Comptroller's staff.

4. Government Order No. Fl. 7619-68—G. F. 233-16-3, dated the 20th June 1917, sanctioning the amalgamation of the State Huzur Treasury with the Bangalore District Treasury.

5. Government Order No. Fl. 1792—G. F. 11-17-3, dated the 25th September 1917, sanctioning retention of the Commercial Auditor pending re-organisation of the Comptroller's Office.

6. Government Order No. Fl. 677-9—G. F. 11-15, dated the 9th August 1917, directing that the appointment of Civil Courts Auditor be included in the Local Audit Staff of the Comptroller's Office and be continued as temporary for some time longer.

7. Correspondence ending with Government letter No. Fl. 37—G. F. 86-16, dated the 3rd July 1917, to the Comptroller, intimating that his proposal for the appointment of Mr. B. Srinivasa Iyengar, as Deputy Comptroller for Railways, will be considered along with the proposals of Mr. Datta, regarding the reorganisation of the Comptroller's Office.

8. Note dated the 13th September 1917, by Mr. Datta, submitting the detailed proposals regarding the re-organisation of the Comptroller's Office and staff involving a net saving of Rs. 536 per annum in the existing cost.

Order No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

The main features of the scheme of re-organisation proposed by Mr. Datta are as follows :—.

(1) The entire establishment of the Comptroller is divided into four classes, *viz.*,

(i) the Gazetted staff,
(ii) the Subordinate Account Service,
(iii) the Accountant Service, and
(iv) the Clerical Service.

(2) As a result of the amalgamation of the Civil and Public Works Branches of the Comptroller's Office, the number of sections has been reduced.

(3) The number of Gazetted Assistants of the Comptroller is reduced by two.

(4) With a view to improve the prospects of the officers in the Accounts Department, an additional Deputy Comptrollership is created.

(5) The two appointments of Chief Superintendents are abolished with a corresponding increase in the number of Assistant Comptrollers of which two posts will be reserved for the Subordinate Account Service.

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

(6) Special arrangements for the training of Gazetted Officers, Superintendents as well as clerks are proposed. To enable Government to get men trained to hold charge as Gazetted Officers in the Account Department, it is suggested that officers having a special aptitude for accounts work should be selected from among Assistant Commissioners, with not more than five years' service and should be given a special training in the Comptroller's Office for about twelve months, without being required to hold charge of any section. If they are able to pass the departmental examination prescribed for financial officers of the Government of India within two years from the date they are posted to the Comptroller's Office for training, even if they have left it in the meantime, they should, it is proposed, be allowed a special reward of Rs. 1,000. It is also proposed that within the twelve months from the date they are in training in the office, they are able to pass the examination and if there is a suitable vacancy, they should be retained there; and if there is no vacancy, they should be reverted to the general line whether they have been able to pass the examination or not.

(7) A suitable number of reservists for leave vacancies and apprentices for training has been provided for.

(8) In place of several grades on progressive pay a few grades all on fixed pay have been proposed.

2. Government are pleased to accept the proposals of Mr. Datta subject to the following modifications and remarks:—

The establishment of the Civil and Public Works Branches including the Electrical Department Account Staff and of Huzur Treasury should be immediately amalgamated into one combined staff. The relative position of the several officials of these branches in the combined staff will be determined by a Committee of four officers consisting of the Comptroller, Mr. Satyaraj Chetty, Deputy Comptroller, Mr. L. Bishtopanth Badami, Officiating Superintendent, Government Gardens, and Mr. S. Shamanna, Assistant Comptroller. The Committee's report should be submitted to Government for orders within one month.

3. The sub-division of the whole account office staff into four services as proposed by Mr. Datta is approved.

4. The scheme of examinations suggested by him for the several services is also accepted subject to the following modifications:—

(1) The examinations for the Subordinate Account Service in Mysore should be adapted to local requirements.

(2) Provision may be made for exemption being granted, with the sanction of Government, from passing the Government of India examination for enrolled officers for promotion from the Subordinate Account Service to the Gazetted Service.

5. *Gazetted Staff.*—The strength of the Gazetted Staff is fixed at ten as suggested by Mr. Datta and agreed to by the Comptroller and the distribution of the work proposed among that staff is approved.

6. An additional temporary officer for a period of one year to revise the Account Codes and Manuals is also approved.

7. The scale of pay of the two Deputy Comptrollers is fixed at Rs. 600—40—800 instead of in two grades, *viz.*, on Rs. 700—40—900 and 500—40—700 as proposed.

8. The officer in charge of the Huzur Treasury may be given a local allowance of Rs. 50 like other Civil Service Assistant Comptrollers.

9. The scheme of training of Gazetted Officers suggested by Mr. Datta is generally approved, but provision should be made for deputation for short periods to British Indian Account Offices.

10. The proposals for the drafting of Assistant Commissioners for special training in the Comptroller's Office and for a special reward of Rs. 1,000 for their passing the Government of India examination for enrolled officers are approved.

Government recognise that an officer of the Account Department qualified for promotion in the general line should be transferred after some years' service in that

Department but no definite term need be fixed for service in the Comptroller's Office in the case of Assistant Commissioners transferred thereto.

11. *Ministerial Staff.*—The scheme of reservists and apprentices as suggested by him is also accepted. Temporary promotions from grade to grade may be given in all leave vacancies but no appointment will be admissible in the last grade of clerks.

12. The lumpsum grant for temporary establishment should be discontinued.

13. The local allowance of Rs. 10 of the Commercial Auditor and the local auditors at headquarters will be continued but the allowances of the two accountants in the Chief Electrical Engineer's Office should cease as suggested by Mr. Datta.

14. The appointments of Civil Courts Auditor and the Commercial Auditor are made permanent. The desirability of confirming the existing men should be reported on by the Committee.

15. The proposal of Mr. Datta to withdraw one or two clerks from the Public Works Sub-Divisions to strengthen the Divisional offices is reserved for separate consideration.

16. Mr. Datta's proposal to continue the establishment required for the open lines of railway on its present basis as entirely separate from the other establishment, is approved.

17. *Recruitment of Ministerial Staff.*—The recruitment to the Subordinate Account Service should, as far as possible, be made from the existing men in the Comptroller's Office and from Probationers. The Committee constituted as abovementioned will be requested to go into the question carefully and submit proposals.

18. The general principles enunciated by Mr. Datta in the method of recruiting the Accountants Service are accepted. The question of exempting existing men from passing the prescribed examinations will be considered by the Committee.

19. The suggestion of Mr. Datta that in respect of the temporary men with long service now working in the Comptroller's office eligible to be confirmed, a concession to count the temporary service should be granted, is also provisionally approved. The list of the men entitled to the concession should be submitted to Government with the Committee's proposals, when the matter will be finally decided.

20. *Menial Staff.*—Mr. Datta's proposals regarding the revision of the menial staff is approved with the modification that the Comptroller and the Deputy and Assistant Comptrollers may be allowed to have one more peon each.

21. The revision of the staff of the Comptroller as sanctioned by Government is embodied in the proposition statement appended to this order. The service of the attenders will be considered superior.

22. The financial effect of the proposed staff hereby sanctioned by Government is a net addition to the permanent cost of Rs. 1,314-5-6 per mensem or Rs. 15,772 per annum, with a corresponding reduction in the cost of temporary establishment of Rs. 1,284½ per mensem or Rs. 15,414 per annum for which provision has been made in the budget of the current year. The small increase of Rs. 30 per mensem during 1917-18 will be met out of the sanctioned grants.

C. S. BALASUNDARAM IYER,
Chief Secretary to Government.

To—The Financial Secretary to Government.
Other Secretaries to Government.
The Comptroller to Government.
The Chief Engineer and Public Works Secretary to Government.
Other Heads of Departments.

Exd.—O. B.

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Statement of proposition for revision of establishment under the Comptroller of Mysore.

Abstract.

Designation	Present Scale		Sanctioned Scale		Increase per month	Decrease per month
	No.	Average cost	No.	Average cost		
		Rs.		Rs.	Rs.	Rs.
Gazetted Staff	12	5,653⅓	10	5,340	...	313⅓
ESTABLISHMENT.						
Permanent.						
Civil Branch	100	4,617½				
Public Works Branch	38	1,665¼				
Public Works Divisions	30	1,416¼				
Bangalore District Treasury	21	630				
Total permanent ...	189	8,329	246	14,157	...	...
Temporary.						
Civil Branch	20	1,030				
Public Works Branch	16	737½				
Public Works Divisions	68	3,733½	29	1,658	...	...
Railway Construction	35	1,976¼	23	1,210	...	...
Total Temporary ...	139	7,477¼				
Total Permanent and Temporary ...	328	15,806¼				
Average monthly expenditure from lump-sum grant	...	333⅓	...	...	...	...
Average cost of leave allowances ...	...	600	...	...	...	...
Total Establishment ...	328	16,739 7/12	298	17,025	285 5/12	...
MENIAL ESTABLISHMENT.						
Permanent.						
Civil Branch	40	321				
Public Works Branch	10	93¾				
Bangalore District Treasury	12	90				
Total Permanent ...	62	504¾	67	667	...	...
Temporary.						
Public Works Branch	10	74				
Railway Construction	5	44	1	14	...	...
Total Temporary ...	15	118	...	...	...	...
Total Permanent and Temporary ...	77	622¾	68	681	58¼	...
GRAND TOTAL ...	417	23,015⅔	376	23,046	30⅓	...

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Statement of proposition for Revision of

Government orders sanctioning present Establishment		Nature of					
		Present Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of Increase	Maximum	
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			Gazetted Staff.				
G. O. No. G. 17627—G. M. 631-16-3.	30th June 17	1	Comptroller ...	1,000	100	1,200	1,173⅓
G. O. No. Fl. 3746—G. F. 54-13-2.	16th Feb. 14	1	Deputy Comptroller...	600	50	800	746⅔
		5	Asst. Comptrollers ...	250	50/3	450	1,750
		2	Chief Superintendents.	200	15	350	583⅓
G. O. No. 4515—G. F. 105-15-5.	9th Mar. 16	1	Asst. Comptroller ... (Inspection.)	250	50/3	450	350
G. O. No. Fl. 2237—G. F. 171-13-4.	27th Nov. 14	1	Asst. Comptroller ... (Open line.)	250	50/3	450	350
G. O. No. 3528-75—G. M. 232-12-1.	6th Jan. 13	1	Asst. Commissioner... (Treasury).	250	50/3	450	350
							5,303⅓
			7 Asst. Comptrollers—Local Allowances.	...	...	...	350
		12					5,653⅓
			Permanent Civil Branch.				
Fl. 1086—G. F. 395-04-4.	11th Aug. 05	1	Examiner ...	150	10	200	187½
Fl. 1577—G. F. 88-07-2.	5th Oct. 07	3	Examiners ...	100	10	150	412½
Fl. 2324-9—G. F. 213-08.	10th Nov. 10	10	Assistant Examiners	70	5	100	920
Fl. 377—G. F. 231-10.	28th July 11	19	Accountants, 1st Grade	50	3	65	1,163¾
Fl. 1633—G. F. 13-12-9.	17th Sept. 13	23	Do 2nd ,,	30	3	45	948¾
Fl. 3746—G. F. 54-13-7.	16th Feb. 14	17	Do 3rd ,,	...	...	25	425
Fl. 5753—G. F. 11-15-7.	9th May 16	27	Do 4th ,,	...	...	20	540
Fl. 7139—G. F. 11-15.	17th May 17						20
Fl. 2854 ...	8th Apl. 04	...	Conveyance allowance to 2 outside auditors.				4,617½
Fl. 4052—G. F. 228-10	1st Feb. 11						
		100					

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Establishments under the Comptroller, Mysore.

Charge		Sanctioned Scale				Increase per month	Decrease per month
		Pay					
No.	Designation	Minimum	Rate of increase	Maximum	Average cost	Amount	Amount
9	10	11	12	13	14	15	16
	Permanent.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Comptroller	1,000	100	1,200	1,173⅓		
2	Deputy Comptrollers	600	40	800	1,466⅔		
6	Asst. Comptrollers	250	50/3	450	2,100		
1	Do ... ... (Huzur Treasury.)	250	50/3	450	350		
	Local allowances to 5 Asst. Comptrollers (excluding 2 promoted from Subordinate Account Service.)	50	...	...	250		
10					5,340		313⅓
	Subordinate Account Service.)						
2	Supdts., 1st Grade	...	...	250	500	...	...
2	Do 2nd ,, ...	...	...	200	400	...	...
4	Do 3rd ,, ...	...	...	175	700	...	...
4	Do 4th ,, ...	...	...	150	600	...	...
5	Do 5th ,, ...	...	...	125	625	...	...
2	Do 6th ,, ...	...	...	100	200	...	...
19		...	...	...	3,025	...	...
	Accountants.						
10	Accountants, 1st Grade	...	...	100	1,000	...	...
11	Do 2nd ,, ...	...	...	90	990	...	...
12	Do 3rd ,, ...	...	...	80	960	...	...
15	Do 4th ,, ...	...	...	70	1,050	...	...
18	Do 5th ,, ...	...	...	60	1,080	...	...
66		...	...	...	5,080	...	...
	Clerical Service.						
6	Clerks, 1st Grade	...	...	60	360	...	...
9	Do 2nd ,, ...	...	...	55	495	...	...
13	Do 3rd ,, ...	...	...	50	650	...	...
18	Do 4th ,, ...	...	...	45	810	...	...
24	Do 5th ,, ...	...	...	40	960	...	...
30	Do 6th ,, ...	...	...	35	1,050	...	...
36	Do 7th ,, ...	...	...	30	1,080	...	...
10	Do 8th ,, ...	...	...	25	250	...	...
146		...	...	...	5,655	...	...

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Statement of Proposition for Revision of

Government Orders sanctioning present Establishment		Nature of Proposed Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
			Public Works Branch.	Rs.	Rs.	Rs.	Rs.
Fl. 5023-5—G. F. 199-07-4.	6th Apl. 08	1	Accountant, 1st Grade	140	10	200	184
G. 4397-99—G. M. 237-88-1.	29th Jan. 09	2	Do 2nd do	105	5	130	247½
Fl. 4107-8—G. F. 12-15-18.	25th Feb. 16	2	Do 3rd do	75	5	100	187½
		1	Do 4th do	50	4	70	65
		1	Accounts clerk ...	...	...	40	40
		2	Do ...	...	...	35	70
		5	Do ...	30	3	45	206¼
		11	Do ...	...	...	30	330
		2	Do ...	...	...	25	50
		2	Do ...	...	...	20	40
		1	Correspondence clerk	...	...	50	50
		1	Do ...	...	...	40	40
		1	Do ...	...	...	30	30
		1	Do ...	...	...	25	25
		5	Do ...	...	...	20	100
		38	P. W. Divisions.				1,665¼
Fl. 5023-5—G. F. 199-07-4.	6th Apl. 08	3	Accountants, 3rd Grade	75	5	100	281¼
		7	Accountants, 4th Grade	50	4	70	455
		10	Accounts clerks ...	...	...	25	250
2430-2440—459-469	30th May 88	3	Cashiers ...	...	...	50	150
		7	,,	...	...	40	280
		30	Bangalore District Treasury.				1,416¼
Fl. 2324-9—G. F. 213-08.	10th Nov. 10	1	Treasurer ...	...	...	100	100
		1	Head Shroff ...	25	1	30	28¾
Fl. 4795-6—G. F. 213-10.	13th Mar. 11	1	Shroff ...	...	...	25	25
		1	Do ...	...	...	20	20
		1	Head Accountant ...	60	5	85	78¾
		1	Deputy do ...	...	...	50	50
		1	Assistant Accountant	30	1	35	33¾
		1	Do ...	...	...	35	35
		2	Do ...	...	...	30	60
		2	Do ...	...	...	25	50
		3	Do ...	...	...	20	60
		3	Do ...	...	...	15	45
		1	Do ...	10	1	15	13¾
		2	Do ...	...	...	15	30
		21					630
		189	Total Permanent ...				8,329

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Increase per month	Decrease per month
No.	Designation	Pay			Average cost		
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		...	...	...	...	...	...
10	Apprentices	...	...	25	250	...	...
1	Shroffs, 1st grade	...	...	30	30	...	...
2	Do 2nd do	...	...	25	50	...	...
2	Do 3rd do	...	...	20	40	...	...
5					120		
	Local allowance to Accountant and Accounts clerk at Sivasamudram.	...	...	...	27	...	...
246	Total Permanent ...	...	...	...	14,157	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Nature of Present Scale					
		No.	Designation	Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
			TEMPORARY.	Rs.	Rs.	Rs.	Rs.
			Civil Branch.				
Fl. 301-2 ...	16th Aug. 01	1	Civil Courts Auditor..	100	10	150	137½
Fl. 6094—G. F. 3-14-4	24th April 15	1	Commercial Auditor...	100	10	150	137½
		2	Accountants, 1st Grade	50	3	65	122½
		14	Do 2nd ,,	30	3	45	577½
		1	Do 3rd ,,	...	...	25	25
		1	Do 4th ,,	...	...	20	20
Fl. 1271—G. F. 4-15-8	29th Aug. 17	...	Conveyance allowance to Commercial Auditor.	...	...	...	10
		20					1,030
			Public Works Branch				
Fl. 670-1—G. F. 612-11-12.	6th July 12	1	Accountant, 3rd Grade	75	5	100	93¾
		1	Do 4th Grade	50	4	70	65
		3	Accounts clerks ...	...	...	35	105
P. W. Secy.'s No. 356-1920.	4th April 02						
Fl. 837-4108 ...	31st July 03	2	Accounts clerks ...	...	...	30	60
Fl. 6654-5—G. F. 199-07.	22nd June 08						
Fl. 802-3—S. F. 15-17-2.	15th Aug. 17	1	Cashier ...	...	...	50	50
Fl. 1157-200—G. F. 1140-13.	11th Sept. 14	1	Accountant, 3rd Grade	75	5	100	93¾
Fl. 3630—G. F. 12-15-32.	31st Jan. 16	1	Accountant, 4th Grade	50	4	70	65
Fl. 2153—G. F. 14-13-21.	18th Nov. 14	2	Accounts clerks ...	...	...	40	80
		1	Do ...	...	...	35	35
		1	Do ...	...	...	30	30
Fl. 2590-1—G. F. 12-15-23.	10th Dec. 15	1	Do ...	...	...	30	30
Fl. 4817—G. F. 12-15-24.	27th Feb. 16	1	Do ...	...	...	30	30
		16					737½

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Increase per month	Decrease per month
No.	Designation	Pay			Average cost		
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Present Scale					Nature of
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			PUBLIC WORKS DIVISIONS.				
P. W. Notification, Camp, 421.	16th Dec. 12	1	Accountant, 4th Grade	50	4	70	65
P. W. Secy.'s No. 784-822-3762-800.	20th Apl. 16	1	,, ,,	50	4	70	65
		1	Accounts clerk ...	...	...	25	25
		1	Cashier ...	...	...	40	40
P. W. Secy.'s No. 921-2	9th May 16	1	Accountant, 4th Grade	50	4	70	65
P. W. 4375-6 ...		2	Accounts clerks ...	...	...	25	50
Sanctioned by P. W. Secy. every year to supplement regular Accounts Establishment (P. W. Secy.'s No. 2060-10062, dated 23rd Sept. 1916 for 16-17).		1	Do ...			30	30
		9	Do ...			25	225
		17					565
			ELECTRICAL DEPARTMENT.				
248-51—C. P. S. ...	30th June 11	1	Accountant, 1st Grade	140	10	200	184
288-9—C. P. S. ...	29th April 15	1	Do 3rd do	75	5	100	93¾
		2	Do 4th do	50	4	70	130
		4	Accounts clerks ...	30	3	45	165
		1	Cashier ...	...	...	50	50
		2	Do ...	...	...	40	80
P. W. Secy.'s No. 466—C. P. S.	17th May 17	1	Accounts clerk ...	30	3	45	41¼
		1	Accountant, 3rd grade	75	5	100	93¾
		2	Accounts clerks ...	30	3	45	82½
No. 248-51—C.P. S.	20th June 11		Local allowance to Accountant, 1st grade.	...	...	50	102
			Do 3rd do	...	...	25	
			Do Sivasamudram.	...	...	27	
		15					1,022¼

No. FL. 4613-52—G. F. 92-17-3 DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Sanctioned Scale							
Charge						Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...
...		...	...	...	...	...	...

No. Fl. 4613-52—G. F. 92-17-3, dated 26th February 1918.

Statement of proposition for Revision of

Government Order sanctioning present Establishment		Nature of					
		Present Scale					
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
			Krishnaraj Sagar Works.	Rs.	Rs.	Rs.	Rs.
440-7—2453-60 ...	13-3-14 ...	1	Accountant, 2nd grade	105	5	130	123¾
		1	Do 3rd „	75	5	100	93¾
		4	Accounts Clerks ...	...	...	30	120
		2	Cashiers ...	...	...	50	100
		4	Do ...	...	...	40	160
R. 1832-5—L. R. 523-13-4.	31-8-14 ...	1	Accountant, 3rd grade	75	5	100	93¾
R. 768-71—L. R. 25-16-40.	21-7-17 ...	1	Accounts clrek ...	...	...	30	30
		1	Cashier ...	...	...	40	40
G. O. 141-3—5713-5	12-6-14 ...	1	Accountant, 2nd grade	105	5	130	123¾
G. O. 102-3—P. W. 4780-1.	19-5-16 ...	2	Accountant's 3rd grade	75	5	100	187½
		3	Do 4th „	50	4	70	195
		7	Accounts clerks ...	...	...	30	210
		1	Cashier ...	...	...	50	50
		3	Cashiers ...	...	...	40	120
		1	Shroff ...	...	...	30	30
		3	Ledger clerks	...	...	30	90
			Local allowance to Senior Accountant.	...	...	...	50
			Local Allowance at 20 per cent of pay to the rest.	...	...	...	328¾
		36	Total ...	...	...	...	2,146½
			Railway Construction. Comptroller's Office.				
Fl. 336-8—G. F. 136-13-3.	27-7-14 ...	1	Superintendent ...	100	...	150	150
		2	Accounts clerks ...	80	...	100	200
		4	Do ...	50	...	70	280
		4	Do ...	40	...	50	200
		1	Correspondence Clerk	...	...	35	35
		1	Do ...	...	...	30	30
		1	Do ...	...	...	25	25
Fl. 3206-8—G. F. 12-15-28.	16-6-16 ...	4	Accounts clerks ...	25	...	35	140
G. O. 1221-26—Ry. F. 216-15-16.	5-11-15...	1	Do ...	...	...	50	50
Engineer-in-Chief's No. 4954-339.	18-5-16 ...	1	Do ...	...	...	25	25
Ry. Secy's. No. 3648—Fl. 228.	2-6-17 ...	1	Do ...	...	...	35	35
		21	Total ...	...	...	...	1,170

No. FL. 4613-52 – G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned scale						Permanent	
	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
	TEMPORARY.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Krishnaraj Sagar Works.						
1	Accountant	...	...	150	150	...	...
1	Do	...	...	100	100	...	...
1	Do	...	...	90	90	...	...
1	Do	...	...	80	80	...	...
1	Do	...	...	70	70	...	...
2	Accountants	...	...	60	120	...	...
2	Accounts clerks	...	...	50	100	...	...
5	Do	...	...	40	200	...	...
1	Do	...	...	35	35	...	...
13	Do	...	...	30	390	...	...
1	Shroff	...	...	30	30	...	...
	Local allowance to Senior Accountant ...	...	...	50	50	...	...
	Do at 20 per cent of pay to the rest ...	...	...	...	243	...	...
					1,658		...
29							
	TEMPORARY.						
	Railway Construction.						
1	Superintendent	...	...	150	150	...	...
1	Accountant	...	...	100	100	...	...
1	Do	...	...	90	90	...	...
1	Do	...	...	80	80	...	...
1	Do	...	...	70	70	...	...
2	Accountants	...	...	60	120	...	...
3	Clerks	...	...	50	150	...	...
4	Do	...	...	40	160	...	...
4	Do	...	...	35	140	...	...
5	Do	...	...	30	150	...	...
23		...	...	...	1,210	...	...

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Government Orders sanctioning present Establishment		Nature of Present Scale					
				Pay			
No.	Date	No.	Designation	Minimum	Rate of increase	Maximum	Average cost
1	2	3	4	5	6	7	8
				Rs.	Rs.	Rs.	Rs.
			DIVISIONS.				
Ry. Secy. 3872-3876 —Ry. F. E. 48-16-17.	22-6-17	3	Accountants, 3rd Grade	75	5	100	281¼
		1	,, 4th ,,	50	4	70	65
		3	Accounts clerks ...	40	...	50	150
		1	,, ...	...	...	50	50
		4	,, ...	...	...	40	160
		1	Cashier ...	...	...	50	50
		1	,, ...	40	...	50	50
		14		...	...	...	806¼
		35	Total Railway Construction.	...	...	...	1,976¼
		139	Total Temporary ...	...	...	...	7,477
		328	Total Permanent and Temporary.	...	...	...	15,806
			Average monthly expenditure from lump sum grant.	...	...	...	333⅓
			Average cost of leave allowance.	...	...	...	600
			Grand Total Establishment.	...	...	...	16,739$\frac{7}{12}$
			MENIAL ESTABLISHMENT. CIVIL BRANCH— PERMANENT.				
		1	Mutchi and bookbinder.	...	...	18	18
		1	Do ...	...	...	15	15
		1	Dafterband ...	...	...	11	11
		1	Do ...	...	...	10	10
Orders quoted against the clerical establishment of the Civil Branch.		1	Jamadar ...	...	...	14	14
		1	Daffadar ...	...	...	12	12
		1	Dalayat ...	...	...	10	10
		3	Do ...	...	...	8	24
		27	Peons ...	...	...	7	189
		1	Do ...	...	...	6	6
		1	Scavenger ...	...	...	6	6
		1	Sweeper ...	...	...	6	6
		40		...	...	...	321

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Permanent	
No.	Designation	Pay			Average cost	Increase per month	Decrease per month
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.		Rs.	Rs.
52	Total Temporary				2,868	...	4,609¼
298	Total Permanent and Temporary ...				17,025	1,218¾	
298	Grand Total, Ministerial Establishment ...				17,025	285 5/12	
2	Attenders			18	36		
3	Attenders			16	48		
6	Do			14	84		
1	Book binder			15	15		
1	Jamadar			14	14		
2	Daffadar			12	24		
3	Peons			11	33		
5	Do			10	50		
9	Do			9	81		
28	Do			8	224		
1	Gollar			12	12		
1	,, ...			10	10		
2	Gollars			9	18		
3	Sweepers			6	18		
67					667		

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Statement of proposition for Revision of

Nature

Government Orders sanctioning present Establishment		No.	Designation	Present Scale Pay			Average cost
No.	Date			Minimum	Rate of increase	Maximum	
1	2	3	4	5	6	7	8
			P. W. BRANCH PERMANENT.	Rs.	Rs.	Rs.	Rs.
G. O. No. Fl. 6577—G. F. 14-13-34.	10 5-15	1	Mutchi and bookbinder.	12	1	16	15
		1	Dafterbard ...	10	1	15	13¾
		1	Dafadar ...	...	...	10	10
		6	Peons ...	...	...	8	48
G. O. Fl. 3508—G. F. 41-15-2.	22-1-16	1	Sweeper and watchman.	...	...	7	7
			TEMPORARY.				
G. O. Fl. 2306-7—G. F. 136-13-6.	30-11-14	2	Peons ...	...	...	8	16
Fl. 6402—G. F. 7-14-5	8-5-15	2	Do ...	...	...	8	16
Fl. 6577—G. F. 14-13-34.	10-5-15	6	Do ...	...	...	7	42
Fl. 3408—G. F. 41-15-2.	22-1-16						
		20		...	...	...	167¾
		60		...	...	...	488¾
			BANGALORE DISTRICT TREASURY.				
Orders quoted against clerical establishment of the Treasury.		1	Gollar	...	...	10	10
		4	Gollars	...	...	7	28
		1	Mutchi	...	...	12	12
		1	Dafadar ...	...	...	8	8
		2	Peons	...	...	7	14
		3	Do	...	...	6	18
		12		...	...	...	90
			RAILWAY CONSTRUCTION.				
Fl. 336-8-4—G. F. 136-13-3.	27-7-14	1	Mutchi	...	...	15	15
	...	3	Peons	...	...	7	21
Fl. 3206-8—G. F. 12-15-28.	10-6-17	1	Do	...	...	8	8
		5		...	...	...	44
		77	Total Menial Establishment.				622¾
		417	Grand Total ...	...	...	...	23,015⅔

No. FL. 4613-52—G. F. 92-17-3, DATED 26TH FEBRUARY 1918.

Establishments under the Comptroller, Mysore.

Charge							
Sanctioned Scale						Increase per month	Decrease per month
No.	Designation	Pay			Average		
		Minimum	Rate of increase	Maximum		Amount	Amount
9	10	11	12	13	14	15	16
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...	.....	...	...	...	...	...	...
...		...	...	...	...	...	...
1	Attender ...	...	...	14	14	...	30
68	Total Menial Establishment ...	...	...	...	681	58¼	...
376	Grand Total ...	...	...	...	23,046	30⅓	...